

prejudice, to the best of their skill and judgment; he or they shall enter and record in a book or books to be provided for that purpose an accurate and fair account of all property, stocks and private securities of every kind within said town liable to assessment, and the valuation thereof, together with a list of owners thereof, which shall be returned by him or them to said commissioners on or before the first day of August in each and every year, and which any person interested may inspect without charge; and if any one shall feel aggrieved at the valuation and assessment of his property by said assessor or assessors, he may appeal from such valuation to the said commissioners at any time within two weeks from the return of said assessment, and upon good cause being shown, the said commissioners may make any alteration in said assessment which they may deem proper and right, or take from and add to the same; and for the purpose of hearing and determining the appeal provided for by this section, the said commissioners shall give five days' previous notice of time and place of hearing of such appeals by advertisement, to be posted at the post-office and at one other public and conspicuous place in said town.

SEC. 18. *And be it further enacted*, That all property, real, personal and mixed, bonds, stocks and private securities of all kinds and description whatsoever, within the limits of the town of Maryland, or owned by the inhabitants thereof, and not permanently located beyond the limits thereof, by law liable to be valued and assessed and chargeable with taxes in this State, shall be valued at its cash value and chargeable according to such valuation with the public assessment for the use and purposes of the said corporation; any assessor or assessors appointed by the commissioners of said town shall have the power and authority to require the owner or owners, possessors or claimants of any property made liable to valuation and assessment, to give him or them a full and accurate statement in writing of his, her or their property as may be necessary to enable the assessor or assessors to ascertain the value thereof, the same to be under the oath of such person or persons, to be administered by the assessor or one of the assessors.

SEC. 19. *And be it further enacted*, That if any person or persons shall wilfully refuse, or after ten days' notice shall neglect to render such statement of his, her or their property or effects in any part thereof, as he, she or they are required to